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- 2. The kolkhoz sent five-day reports to the regional land directorate through the MTS. All information sent from the kolkhoz was channeled through the MTS because operationally the MTS was intermediate and because it had better communication facilities. In addition, the MTS was responsible for the work of the kolkhozes in its area so it had to keep abreast of all developments.
- 3. In addition to these reports, there were also quarterly reports and annual reports. The latter were approved at open assemblies of the kolkhoz.
- 4. The kolkhoz bookkeeper made frequent trips to the regional representative of the Ministry of Procurement and the regional bank.
- 5. For a reference book, all bookkeepers had what was called a "kolkhozny ughot" (kolkhoz accounting). These books had a chapter devoted to all the different records that were kept with a model of each of the necessary blanks. This was a very valuable manual for bookkeepers. Copies of the book were obtained from the regional land directorate.
- 6. Kolkhoz chairmen were provided each year with a Calendar-manual ("Kalendar'-sprayochnik"). This book covered all planned activity of the kolkhoz during the year, including plowing, planting, harvesting, animal husbandry, construction etc. There were blanks left for figures which were pertinent to the kolkhoz in question and which were entered by the kolkhoz bookkeeper.
- 7. Each kolkhoz elso had the various reference books and text books on the individual agricultural activities. In addition, reference was occasionally made to the kolkhoz charter ("ustav"), which had information pertinent to the kolkhoz.

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- 8. During the course of the year, the kolkhoz bookkeeper had 12 13 types of blanks in all which he had to fill out and send in to the appropriate establishment. Each blank was called "form number 1, 2, 3" etc, as the case might be. On each blank was written the various operations and activities with which that particular blank was concerned. Each blank was published by the ministry or section concerned with the type of work being reported on that particular blank. For instance, the Ministry of Procurement published and issued the blanks upon which were entered information pertinent to the work of that Ministry. Kolkhozes filled out blanks for the Ministry of Procurement, Agriculture, Finances, the Central Statistical Directorate, Gosplan and the various specialized agricultural ministries such as the Ministry of Animal Husbandry. Each of these organizations had its section or representative down to the oblast or regional level.
- 9. The oblast land directorate received reports from the region at five-day intervals except for more important activities such as reports on subscriptions to the State Loan, grain and sugar beet deliveries and the plant campaign.
- O. The oblast generally sent in its reports to the republic ministries every ten days. I do not know reporting procedure from the Republic ministries to the All-Union ministries in Moscow.

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